

## FY 2016 Tax Levy by Function



# FY 2016 TAX LEVY BREAKDOWN

## Percentage of Levy:

Education	23,085,183	53.35%
Police/Fire	9,945,558	22.98%
DPW	3,602,113	8.32%
General Government	6,641,577	15.35%
TOTAL	43,274,431	100.00%

FY 2016 Tax Rate	9.08
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Education	4.84
Police/Fire	2.09
DPW	0.76
General Government	1.39
Total	9.08

# FY 2016 TAX LEVY BREAKDOWN

## Operating Budgets:

General Government	9,093,153	16%
Education	29,859,797	53%
Police/Fire	12,184,405	22%
DPW	5,036,580	9%
TOTAL	56,173,935	100%

## Funding Sources:

State Revenue	5,856,461
School Construction Reimbursement	891,901
Estimated Receipts	2,800,000
Medicaid Reimbursement	100,000
Reserved Receipts	70,000
Ambulance Receipts	611,800
Cable Receipts for Operating Budget	-
St. Betterment Receipts	614,785
Septic Betterment Receipts	29,159
CPA Funds	813,767
Free Cash for Operating Budget	1,500,000
Free Cash -articles adding to Budget	1,028,104
Free Cash for Capital Budget	667,804
Overlay Surplus General	-
Overlay Surplus voted for Town Hall	350,000
Ambulance Receipts for Capital	-
Cable Receipts for School Capital	30,000
Revolving Receipts for Recreation Capital	10,141
Cable Receipts for I.T. Capital	30,069

Total Other Funding 15,403,991

Total Tax Levied for Depts 43,274,431

Tax Levy per Recap (Revenue Analysis) 43,274,431

# FY 2016 DEBT

## Outside Debt:

School Debt	\$ 1,542,879
Fire	\$ 348,675
DPW	\$ -
General Govt	\$ 713,875

**Total Outside Debt \$ 2,605,429**

DE-1 Adjustments \$ (942,685)

**Total Outside Debt to be Raised \$ 1,662,744**

## Other Inside Debt:

Fire	\$ 162,550
General Govt	\$ 272,651

**Total Inside Debt \$ 435,201**

## CPA Debt:

General Govt \$ 820,396

## St. Betterment Debt:

DPW \$ 614,785

**Total Inside Debt \$ 1,870,382**

**Total Debt Due in FY 16 \$ 4,475,811**

**\*\*This is the amount the Assessor uses to calculate the amount of the tax rate attributed to Debt Exclusions\*\***

## Debt Exclusions:

Total to be raised	1,884,183
Divide by total levy	43,274,431

Percent of levy	0.04
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Multiply % by tax rate	0.36	This is the portion of the tax rate that covers debt exclusions
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# BARNSTABLE COUNTY RETIREMENT ASSESSMENT CALCULATION

## Barnstable County Retirement Breakdown:

<u>FUNCTION</u>	<u>SALARY AMT</u>	<u>PERCENTAGE</u>
Education	2,634,794	21%
Police & Fire	5,342,420	44%
DPW	1,324,061	11%
General Government	2,964,550	24%
TOTAL	12,265,825	100%

## Budget Breakdown:

<b>TOTAL BUDGET</b>	<b>2,566,216.00</b>	
Education	538,905.36	21%
Police & Fire	1,129,135.04	44%
DPW	282,283.76	11%
General Government	615,891.84	24%
TOTAL	2,566,216.00	100%
Liuna Surcharge	27,825.00	

**\*\*Add Liuna surcharge to General Government\*\***

Total General Government	643,716.84
Total Retirement	2,594,041.00

# FY 2016 TOWN INSURANCE LIABILITY CALCULATION

## Town Insurance Budget Breakdown:

Education	282,335
Public Safety	127,361
Public Works	87,576
General Government	87,576
<b>TOTAL</b>	<b>584,848</b>

## Insurance Premium breakdown:

Education	282,335	47%
Public Safety	127,361	23%
Public Works	87,576	15%
General Government	87,576	15%
<b>Total Premium Invoice</b>	<b>584,848.00</b>	<b>100.00%</b>
<b>Total Town Insurance Budget</b>	<b>760,025.00</b>	
<b>Premiums Paid</b>	<b>(584,848.00)</b>	
<b>Remaining budget</b>	<b>175,177.00</b>	

## Remaining budget amount split percentage-wise to category noted above:

Education	82,332
Public Safety	40,291
Public Works	26,277
General Government	26,277
<b>Total</b>	<b>175,177</b>

## TOTALS FOR TAX LEVY BREAKDOWN (ACTUAL PREMIUM PLUS REMAINING BUDGET):

<u>Function</u>	<u>Premium</u>	<u>Remaining Budget</u>	<u>Total</u>
Education	282,335	82,332	364,667
Public Safety	127,361	40,291	167,652
Public Works	87,576	26,277	113,853
General Government	87,576	26,277	113,853
<b>TOTAL</b>			<b>760,025</b>

# FY 2016 MEDICARE SURCHARGE CALCULATION

<u>Function</u>	<u>Amt Pd</u>	<u>Percent of Invoice</u>	<u>Amt of budget per Function</u>
General Govt	178.30	35%	2,800
Public Safety	178.30	35%	2,800
Public Works	31.50	6%	480
School	125.90	24%	1,920
Monthly Total	514.00	100%	8,000
<b>Budget</b>	<b>8,000.00</b>		

\*All invoices are the same so just had to use one to calculate the percentages\*



FY 2016 UNEMPLOYMENT CALCULATION

<u>Payment Date</u>	<u>Function</u>	<u>Amt Pd</u>	<u>Percent of Invoice</u>	<u>Average Percentage of Invoice</u>	<u>Amt of budget</u>
7/24/2015	General Govt	86.00	89.05%	30%	18,000.00
	Public Safety			0%	-
	Public Works	10.58	10.95%	4%	2,400.00
	School		0.00%	66%	39,600.00
	Total	96.58	100.00%	100%	60,000.00
	<b>Total Invoice</b>	<b>96.58</b>			
8/21/2015	General Govt	-	0.00%		
	Public Safety	-			
	Public Works	-	0.00%		
	School	1,887.00	100.00%		
	Total	1,887.00	100.00%		
	credit	-			
	<b>Total Invoice</b>	<b>1,887.00</b>			
9/25/2015	General Govt		0.00%		
	Public Safety				
	Public Works	-	0.00%		
	School	1,887.00	100.00%		
	Total	1,887.00	100.00%		
	<b>Total Invoice</b>	<b>1,887.00</b>			
10/1/2015	General Govt	-	0.00%		
	Public Safety	-	0.00%		
	Public Works	-	0.00%		
	School	-	0.00%		
	Total	-	0.00%		
	<b>Total Invoice</b>	<b>-</b>			
11/21/2014	General Govt	-	0.00%		
	Public Safety	-	0.00%		
	Public Works	-	0.00%		
	School	-	0.00%		
	Total	-	0.00%		
	<b>Total Invoice</b>	<b>-</b>			

\*\*No Unemployment paid for October 2015 & November was not received  
as of date of completing this spreadsheet.\*\*



FY 2016  
BENEFIT BREAKDOWN

	<u>Budget</u>	<u>General Govt</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Education</u>
Health Insurance--Town	2,839,042	736,186	1,592,552	510,304	
Health Insurance--School	3,553,293				3,553,293
<b>TOTAL HEALTH INS</b>	<b>6,392,335</b>				
Health Insurance Stipend	8,000	3,000	5,000		
Medicare Surcharge	8,000	2,800	2,800	480	1,920
<b>TOTAL</b>	<b>6,408,335</b>				
Group Life--Town	6,952	2,062	3,436	1,454	
Group Life--School	8,500				8,500
<b>TOTAL</b>	<b>15,452</b>				
Medicare-Town	212,137	61,612	114,546	35,979	
Medicare-School	231,162				231,162
<b>TOTAL</b>	<b>443,299</b>				

## FY 2016

### HEALTH INSURANCE EXPLANATION:

**TOWN RELATED:**

Budgets more than actuals so I took the total amt of actuals, figured out what percentage they were of the whole actual; and then divided up the remainder of the budget by the percentage of each.

Removed School Custodians from Town Insurance because they were budgeted under Town, but are education related.

Town Budget		School Custodians		Amount to cover school budget shortfall		Total Town Insurance Budget to be distributed	
2,903,089.00	(64,047.00)	-					
<b>2,839,042.00</b>							
Premium		% of premium		Excess Budget Amt		Total by Function	
649,380.00	26%	General Govt	86,806			736,186	
1,405,584.00	56%	Public Safety	186,968			1,592,552	
450,207.00	18%	Public Works	60,097			510,304	
2,505,171.00	100%		333,871			<b>2,839,042</b>	
2,839,042.00							
(2,505,171.00)							

333,871.00	Remainder of budget over actual (must divide this appropriately among town functions, based on %)
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FY 2016  
BENEFIT BREAKDOWN

**SCHOOL RELATED:**

School Budgeted Amt 3,489,246

Must add school custodial health insurance that is budgeted in Town, as well as amt from town to cover shortfall

3,489,246.00 School Health Insurance budget for Object 5173  
64,047.00 Amount to cover school custodian health insurance

**3,553,293.00**

Health Insurance Reconciliation:

	Amt per YTD Budget	Totals this sheet	Variance
Town Insurance	2,903,089	2,839,042	
School Health	3,489,246	3,553,293	
	6,392,335	6,392,335	-

FY 2016  
BENEFIT BREAKDOWN

**HEALTH INSURANCE STIPEND:**

Actual Stipend Total per Payroll worksheet	8,000	
Budgeted Amt	8,000	
Variance	-	
Total Actual	8,000	
General Govt Amt	3,000	38%
DPW Amt	-	0%
Police Amt	5,000	63%
To break down budget:		101%
Total Budget	8,000	
General Govt Portion	3,000	
DPW Portion	-	
Police Portion	5,000	
TOTAL	8,000	

## FY 2016

**MEDICARE:**

Yearly Estimated Amount

General Government	54,392	14%	7,220	61,612
Public Safety	101,138	26%	13,408	114,546
DPW	31,853	8%	4,126	35,979
School	204,346	52%	26,816	231,162
Total	391,729	100%	51,570	443,299
Budgeted Amt	443,299			
Variance	51,570			
				443,299
				443,299
				-

Total Medicare Budget per YTD report  
Total Medicare Budget per worksheet

## Variance

FY 2016  
BENEFIT BREAKDOWN

**GROUP LIFE INSURANCE EXPLANATION:**

**TOWN RELATED:**

Budgets more than actuals so I took the total amt of actuals, figured out what percentage they were of the whole actual; and then divided up the remainder of the budget by the percentage of each.

Insurance Premium	Town Budget	Premiums:			Total
		Active	Retirees		
6,951.00		1,435	344		1,779
		2,454	520		2,974
		1,056	200		1,256
<b>6,951.00</b>	<b>Total Town Insurance Budget to be distributed</b>				
Insurance Premium	% of premium	Excess Budget Amt			Total by Function
		General Govt	Public Safety	Public Works	
1,779	30%	283			2,062
2,974	49%	462			3,436
1,256	21%	198			1,454
6,009.00	100%	943			<b>6,952</b>
6,951.00					
(6,009.00)					

942.00 Remainder of budget over actual (must divide this appropriately among town functions, based on %)

**SCHOOL RELATED:**

School Budgeted Amt	8,500	
Amt per payroll sheet	-	Not provided by HR
Difference	8,500	Stays with school because that is what it was budgeted for.



FY 2016 GENERAL GOVERNMENT PORTION OF LEVY

Moderator	200
Selectmen Elected	10,000
Selectmen Salary	341,707
Selectmen Expense	30,700
Legal/Consulting Expense	320,000
Finance Committee Reserve	100,000
Finance Committee Expense	62,000
Accounting Salary	215,025
Accounting Expense	1,000
Assessors Appointed	3,000
Assessing Salary	235,979
Assessing Expense	4,800
Treasurer/Collector Salary	198,819
Treasurer/Collector Expense	52,200
Debt Service Cost	3,270
Foreclosure Expense	10,000
Human Resources Salary	268,357
Human Resources Expense	52,350
I.T. Salary	212,346
I.T. Expense	206,492
I.T. Equipment Replacement	26,500
I.T. Capital	368,274
GIS Salary	63,654
GIS Expense	13,095
Town Clerk Elected Salary	69,559
Town Clerk Salary	73,748
Town Clerk Expense	8,400
Elections Salary	44,501
Elections Expense	13,200
Conservation Salary	144,197
Conservation Expense	1,350
Herring Warden Expense	500
Planning Board Expense	7,765
Planning Salary	126,490
Planning Expense	4,735
Town Hall Expense	622,500
Town Hall Capital	20,000
Sewer Commission Expense	139
Building Salary	290,498
Building Expense	9,200
Street Lighting Expense	36,900
Board of Health Appointed Salary	3,000
Board of Health Salary	213,735
Board of Health Expense	21,140
Council on Aging Salary	218,876
Council on Aging Expense	35,927
Veterans Expense	98,000
Veterans Membership	32,700
Human Services Salary	65,245
Human Services Expense	47,728
Library Salary	394,476
Library Expense	161,650
Recreation Salary	251,336
Recreation Expense	16,320
Recreation Capital	10,141
Historical Salary	5,000
Historical Expense	1,000
Cultural Expense	90



FY 2016 GENERAL GOVERNMENT PORTION OF LEVY

General Govt Health Insurance	736,186
General Govt Insurance Stipend	3,000
General Government Medicare Penalty	2,800
General Govt Group Life	2,062
General Govt Retirement	643,717
General Govt Medicare	61,612
General Govt Unemployment	18,000
Town Insurance	113,853
General Govt Outside Debt	713,875
General Govt Other Inside Debt	127,838
Additional inside debt budgeted	-
CPA Debt (inside)	820,396

<b>GENERAL GOVT BUDGETED</b>	<b>9,093,153</b>
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<b>Total General Govt Percentage of Budget</b>	<b>16.00%</b>
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ADDITIONS:

FY 2016 Overlay	394,003
Assessments	598,251
Cherry Sheet Offset	17,970

<b>TOTAL ADDITIONS</b>	<b>1,010,224</b>
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SUBTRACTIONS:

Percentage of estimated receipts	448,000
Cherry Sheet revenue	925,585
Percentage of Free Cash	240,000
Free Cash for articles adding to budget	583,879
Percentage of Overlay Surplus	-
Overlay Surplus voted for Town Hall	350,000
CPA Special Revenue Transfer	813,767
Septic Betterment Receipts	29,159
Free Cash for Capital	20,000
Cable receipts for Capital	30,069
Revolving receipts for Recreation Capital	10,141
Percentage of Reserved Receipts	11,200

<b>TOTAL SUBTRACTIONS</b>	<b>3,461,800</b>
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<b>TOTAL GENERAL GOVERNMENT LEVY</b>	<b>6,641,577</b>
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# FY 2016 DPW PORTION OF LEVY

DPW Salary	1,263,634
DPW Expense	627,380
Bldgs & Grounds	219,000
DPW Capital	261,404
Buildings & Grounds Capital	50,000
Snow & Ice	116,570
Transfer Station	776,815
Cemetery	15,000
Tree Warden Expense	425
DPW Health Insurance	510,304
DPW Group Life	1,454
DPW County Retirement	282,284
DPW Unemployment	2,400
DPW Health Insurance Stipend	-
DPW Medicare Penalty	480
DPW Medicare	35,979
DPW Liability Insurance	113,853
Interest Temp Borrowing Inside (Rds)	-
St. Betterment Debt (inside)	614,785
Bldg Maint Bond (inside)	144,813
Various Rd Projects Debt (outside)	-

**TOTAL DPW BUDGETED 5,036,580**

Total DPW Percentage of Budget 9.00%

## DPW Subtractions:

Percentage of Est Receipts	252,000
Percentage of Free Cash	135,000
Percentage of Reserved Receipts	6,300
Percentage of Overlay Surplus	-
Free Cash for Capital Budget	311,404
Free Cash for articles adding to budget	114,978
Street Betterment Reserved Receipts	614,785

**TOTAL DPW SUBTRACTIONS 1,434,467**

**Balance of DPW to Levy 3,602,113**

# FY 2016 POLICE FIRE PORTION OF LEVY

Police Salary	3,613,093
Police Expense	379,681
Dispatcher Salary	465,048
Shellfish Propagation	302,500
Police Capital	215,400
Police/Fire Health Insurance	1,592,552
Police/Fire Insurance Stipend	5,000
Police Fire Medicare Penalty	2,800
Police/Fire Group Life	3,436
Police/Fire County Retirement	1,129,135
Police/Fire Medicare	114,546
Police/Fire Unemployment	-
Liability Insurance	167,652
Fire Salary	3,095,121
Fire Expense	466,216
Fire Capital	121,000
Fire Truck Debt (inside)	162,550
Fire Debt (outside)	348,675

**TOTAL POLICE/FIRE BUDGETED 12,184,405**

Total Police/Fire Percentage of Budget 22.00%

## Police/Fire Subtractions:

Ambulance Receipts	611,800
Free Cash for Articles adding to operating budget	329,247
Free Cash for Capital Budget	336,400
Percentage of Overlay Surplus	-
Percentage of Est. Receipts	616,000
Percentage of Free Cash for Operating Budget	330,000
Percentage of Reserved Receipts	15,400

**TOTAL SUBTRACTIONS 2,238,847**

**Balance of Police/Fire to Levy 9,945,558**

# FY 2016 EDUCATION PORTION OF LEVY

Cape Tech Tuition	1,166,386
School Debt (outside)	1,542,878
FY 2016 School Budget	20,467,076
Custodian/Maint salary (under DPW)	1,055,810
School related capital under DPW	-
School Energy Expenses	449,800
School Bldg Maint	331,700
School Grounds Expenses	78,100
School County Retirement	538,905
School Unemployment	39,600
School Health Insurance	3,553,293
School Medicare Penalty	1,920
Group Life Insurance School	8,500
School Medicare	231,162
Liability Insurance	364,667
School Capital	30,000

**TOTAL EDUCATION BUDGETED 29,859,797**

Total Education Percentage of Budget 53.00%

## Education Additions:

Education Related Assessments	1,052,213
Cherry Sheet Offset	442,050

**TOTAL ADDITIONS 1,494,263**

## Education Subtractions:

Percentage of Est. Receipts	1,484,000
Cable Receipts for School Capital	30,000
Medicaid Reimbursement	100,000
Cherry Sheet Revenue	4,930,876
School Construction Reimbursement	891,901
Percentage of Overlay Surplus	-
Percentage of Free Cash	795,000
Percentage of Reserved Receipts	37,100

**TOTAL SUBTRACTIONS 8,268,877**

**BALANCE OF EDUCATION TO LEVY 23,085,183**

### Notice to Mashpee Taxpayers:

In an effort to provide Mashpee Taxpayers with additional information regarding the distribution of their tax dollars, the Mashpee Board of Assessors in conjunction with the Finance Dept., Treasurer/Collector and with approval of the Board of Selectmen have included this Fiscal Year 2016 Tax Rate Itemization for the January Tax Bills.

This analysis shows the portion of taxes allotted to the estimated budgets of several categories of town operating expenses. Each category also includes any debt exclusions associated with it.

These categories include General Government, Education, Police / Fire and DPW. There is also included a sample itemization of a tax bill for an average single family home in the town of Mashpee.

As part of this public outreach, a more detailed analysis is available. Copies of this information will be available starting in January at the Assessing Department, Mashpee Town Hall, 16 Great Neck Rd, North, weekdays 8:30 am – 4:30 pm ~ Phone: 508-539-1404 and on the Assessing Department page of the town website at: [www.mashpeema.gov](http://www.mashpeema.gov).

**(Front)**

TO BE PRINTED ON YELLOW PAPER.....

#### **Fiscal Year 2016 Town of Mashpee Tax Rate Breakdown**

*(To determine your specific tax amounts, divide your property assessment by 1,000 and multiply by the tax rate category.)*

##### **Tax Rates are per \$1,000 of assessment**

##### **Example of an Average Single Family Home Tax Bill**

##### *Tax Rate Breakdown by Town function:*

General Government:	\$1.39 (16%)
Education:	\$4.84 (53%)
Police / Fire:	\$2.09 (23%)
DPW:	\$0.76 (8%)
Total Tax Rate:	\$9.08 (100%)

##### **Average SFH Assessment: \$468,148**

General Government:	\$ 650.73
Education:	\$2,265.84
Police / Fire:	\$ 978.43
DPW:	\$ 355.79
Total Town Taxes:	\$4,250.79

**\*\* For FY2016 All Town Meeting Voted Debt Exclusions equal \$0.36 of the Total Tax Rate but are individually accounted for in their respective categories. (A debt exclusion is a temporary Prop 2 & 1/2 override.)**

(Note: that 'General Government' includes everything not dedicated to another category: Including the Library, Senior Center, Human Services and Town Hall)

For a more detailed breakdown of these figures please visit the Assessing Department page of the Town Website at: [www.mashpeema.gov](http://www.mashpeema.gov)

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